

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

TOYSMART.COM, LLC,

Debtor.

Chapter 11
Case No. 00-13995-CJK

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MOTION FOR FINAL DECREE
CLOSING THE WITHIN CASE AND BARRING CERTAIN CLAIMS

Pursuant to 11 U.S.C. § 350, Fed. R. Bankr. P. 3022 and MLBR 3022-1, Toysmart.com, LLC (the "Debtor"), by Christopher J. Panos as Liquidating Supervisor appointed pursuant to the confirmed *First Amended Liquidating Joint Plan of Reorganization* (the "Plan"), hereby requests that this Court enter a final order decreeing the Chapter 11 Case¹ closed, barring certain claims and providing other relief incident to closing this case. The final dividend in this case will be 5.15%. In support hereof, the Liquidating Supervisor states as follows:

BACKGROUND

1. On June 9, 2000 ("Petition Date"), four creditors filed an involuntary petition against the Debtor under chapter 11 of title 11 of the United States Code.

¹ Unless otherwise defined, capital terms shall have the same meaning as defined by the Plan.

2. On June 26, 2000, the Court entered an order for relief. Pursuant to 11 U.S.C. § 1102(a)(1), the United States Trustee appointed an Official Committee of Unsecured Creditors (the "Committee").

3. On February 20, 2001, the Court entered an order confirming the Plan and appointing the Liquidating Supervisor. The undersigned Liquidating Supervisor has personal knowledge of the events of the Chapter 11 Case and of the facts asserted herein or believes them to be true after reasonable inquiry.

4. The Plan has been substantially consummated in accordance with 11 U.S.C. § 1101(2), the provisions of the Plan and this Court's order confirming the Plan.

5. All orders issued by this Court subsequent to the confirmation order have been complied with or will have been complied with upon the conclusion of the processes contemplated by the within motion, and the case may be closed in accordance with Fed. R. Bankr. P. 3022.

6. As of the Effective Date, the Liquidating Supervisor has paid all administrative expenses, including professional compensation and costs (except for final payments to authorized estate professionals) as evidenced by the attached "Exhibit A" listing the names, addresses and amounts paid or proposed to be paid to each such recipient. Pursuant to Article 6.8(e) of the Plan, the Liquidating Supervisor has the authority to cause payments to be made to estate professionals without further approval by this Court as provided therein.

Pursuant thereto, the Liquidating Supervisor has paid all billed fees and expenses and has estimated final fees and expenses. "Exhibit A" includes all payments made to professionals by the Liquidating Supervisor, including estimated additional payments, each designated by an asterisk, for services anticipated with the final distribution and dissolution of the Debtor. "Exhibit A" also contains a separate table showing those distributions that, upon information and belief, the Debtor's estate made prior to the Effective Date on account of administrative expenses.

7. To date, the Liquidating Supervisor has made two interim Distributions, as permitted by the Plan, to all holders of Allowed Claims, as set forth on the attached "Exhibit B," in the total amount and to the addresses indicated thereon. The aggregate dividend to date has been approximately 21.3 percent.

8. Pursuant to Article 6.11 of the Plan, the Post-Effective Date Committee has authorized the Liquidating Supervisor to make a final Distribution (the "Final Distribution") to all holders of Allowed Claims as set forth on the attached "Exhibit C," which indicates the name and address of each such recipient and the amount of such scheduled Distribution. The amount of the final dividend to be paid is approximately 5.15%, bringing the total dividend to 26.45%.

9. As the estate's final payments to authorized professionals comprises a portion of the Final Distribution, such payments appear on both "Exhibit A" and also on "Exhibit C."

10. Subsections "a" and "c" of Article 6.11 of the Plan limit the Liquidating Supervisor's obligation to reissue checks either undeliverable or not negotiated by the payee within a certain amount of time and, after a subsequent time period, discharge the Claims related to such failed Distributions. In accordance with the Plan, and after a reasonable attempt made by the Liquidating Supervisor to locate better addresses and resend such Distributions, the Liquidating Supervisor has returned all such qualified Distributions to the estate for general distribution. "Exhibit D" indicates the name and address of each claimant who would otherwise have been entitled to such qualified Distributions and the amounts of such related Claims. In accordance with the history of failed Distributions set forth on "Exhibit D," the Liquidating Supervisor requests that the final decree confirm the Liquidating Supervisor's right, pursuant to the Plan, to forego any Final Distribution to the entities designated on "Exhibit D" and to distribute returned Distribution to other creditors in accordance with the Plan.

11. In addition to the evidence of Distributions and estate administration set forth in "Exhibit A" through "Exhibit D," the Liquidating

Supervisor has attached as "Exhibit E" a table showing a present summary of estate assets and the intended Final Distribution.

12. Article 6.19 of the Plan requires that the Liquidating Supervisor file certain required tax returns. However, as a limited liability company (a "pass-through" entity for tax purposes), the Debtor had no obligation to pay or liability for state or federal income taxes either before or after commencing the within case. Instead, the Liquidating Supervisor understands that such responsibility has been undertaken by the Debtor's member designated for tax purposes as the "tax matters partner." Verdolino & Lowey, P.C. ("V&L"), authorized accountants for the Debtor, has been in contact with the parent corporation of the Debtor's tax matters partner. V&L has been informed that the member has consistently filed all state and federal tax returns required to date. Moreover, the Liquidating Supervisor has served a copy of the within motion on all taxing authorities, fully set forth on "Exhibit F," known to have had authority over the Debtor. Accordingly, the Liquidating Supervisor represents that the Debtor has no pending obligation for any state or local income tax and requests that the Court enter, as a component of the final decree, an order that forever bars any party from asserting any tax claim of any priority against the Debtor, its estate, the Liquidating Supervisor or any successors thereto.

13. Subsequent to making the estate's Final Distribution, the Liquidating Supervisor anticipates that a percentage of Distribution checks will

either be returned as undeliverable or will otherwise not be negotiated ("Unclaimed Funds"). The Liquidating Supervisor requests that the final decree authorize the Liquidating Supervisor, without further order of the Court, to (a) make a Distribution subsequent to the Final Distribution should the aggregate total amount of Unclaimed Funds, after consideration of the expense of distribution, equal or exceed one-half of one percent (0.5%) of the total Allowed Claims or (b), if, after consideration of the expense of distribution, such aggregate total amount of Unclaimed Funds does not equal or exceed one half of one percent (0.5%) of the total Allowed Claims, to deliver the amount of such Unclaimed Funds to the Jimmy Fund, Save the Bay, Boys and Girls Club, or another charity based in Massachusetts as the Liquidating Supervisor may reasonably determine. Under the former circumstances, the Liquidating Supervisor proposes to make such subsequent Distribution to all holders of Allowed Unsecured non-priority Claims - other than those indicated on "Exhibit D" and those who, whether due to undeliverable mail or otherwise, failed to negotiate timely the Final Distribution checks.

14. As of the Effective Date, the Liquidating Supervisor acquired certain intangible property of the Debtor consisting of information about its customers (the "Customer Information"). On January 25, 2001, the Court entered an endorsement order allowing the *Motion by Debtor to Destroy Customer Information*, providing certain protocol for the destruction of the Customer

Information. In accordance therewith, the Liquidating Supervisor has caused the destruction of such Customer Information concurrently with the filing of the within motion. Pursuant also to such protocol, the Liquidating Supervisor has caused to be filed with the Court an affidavit executed by the party responsible for such destruction of Customer Information specifically detailing the manner in which the Customer Information was destroyed. The Liquidating Supervisor has served the affidavit on the Federal Trade Commission and on all state attorneys general, who shall then have 20 days after the filing of such affidavit by which to file objections concerning the destruction of the Customer Information. The Liquidating Supervisor requests, therefore, that the Court refrain from entry of a final decree until 20 days subsequent to the filing of the affidavit describing the destruction of the Customer Information, assuming no objection.

15. The Liquidating Supervisor has attached as "Exhibit G" a copy of a letter to counsel for the Federal Trade Commission ("FTC"), dated as of December 18, 2002, describing the process by which the estate will destroy the Customer Information. In September and October of the year 2003, the Liquidating Supervisor had been in communication with counsel for the FTC to ascertain any concerns the FTC may have had to the Liquidating Supervisor's proposed destruction of the Customer Information. Pursuant to such communications, the Liquidating Supervisor believes that the FTC is satisfied with the destruction protocol proposed.

16. As of the Effective Date, the Liquidating Supervisor took possession from the Debtor of certain records (other than the Customer Information) and other miscellaneous Assets. Subsequently, the estate has borne the cost of storing such Assets. Pursuant to Article 6.9 of the Plan, the Liquidating Supervisor has the discretion, under the direction of the Post-Effective Date Committee, to dispose of estate Assets as appropriate. The Liquidating Supervisor now intends to destroy all such records and abandon any remaining Assets and seeks confirmation of his authority to do so in the Final Decree.

17. Upon entry of a final decree closing the Chapter 11 Case, the Liquidating Supervisor will serve a certificate or statement of dissolution with the Secretary of the State of Delaware referencing the Plan as provided by Article 6.17 of the Plan.

18. The Liquidating Supervisor has filed herewith a form of order and requests that, upon approval of the within motion, the Court and enter such order by signing where indicated thereon.

19. Pursuant to MLBR 3022-1(c), the Liquidating Supervisor, on his oath, states that the foregoing is true and correct to the best of his knowledge and belief.

WHEREFORE, the Liquidating Supervisor respectfully requests that this Court enter an order granting the within motion, providing that all Distributions

to date have been made in accordance with the Plan and that, after making the Final Distribution or any subsequent distribution as required by the final decree, the Liquidating Supervisor shall have fully discharged his duties and that no entity or governmental unit shall have any claim against the Liquidating Supervisor, the estate of Toysmart.com, LLC or any of its professionals, and granting the Liquidating Supervisor such other and further relief as is just.

CHRISTOPHER J. PANOS as
LIQUIDATING SUPERVISOR



Christopher J. Panos (BBO #555273)
Craig and Macauley
Professional Corporation
Federal Reserve Plaza
600 Atlantic Avenue
Boston, MA 02210
(617) 367-9500

July 7, 2004

EXHIBIT A

Paid Administrative Expenses

Troysmart.com, LLC									
Chapter 11, Case No. 00-13995-CJK									
Exhibit A to Final Decree (Administrative Expenses Paid Subsequent to Effective Date)									
Name	Address	Address1	City	State	Zip	Total Amount Paid (to date)	Additional Fees Incurred (estimate)*	Total Amount to be Paid	
Arthur B. Levine Company	60 East 42nd Street		New York	NY	10165	\$ 1,770.00		\$ 1,770.00	
Craig & Macaulay	Federal Reserve Plaza	600 Atlantic Avenue	Boston	MA	02110	\$ 269,908.41	\$ 15,000.00	\$ 284,908.41	
CT Corporation System	PO Box 4349		Carol Stream	IL	60199-4349	\$ 950.00		\$ 950.00	
Guardian Self Storage	Route 1	106 Washington Street	Foxboro	MA	02035	\$ 2,790.00		\$ 2,790.00	
Internal Revenue Service			Andover	MA	01810	\$ 46.00		\$ 46.00	
Massachusetts Business Forms						\$ 204.75		\$ 204.75	
United States Trustee	10 Causeway Street	Room 1184	Boston	MA	02222	\$ 26,000.00	\$ 7,500.00	\$ 33,500.00	
Verdolino & Lowey, P.C.	124 Washington Street	Suite # 101	Foxboro	MA	02035	\$ 111,158.80	\$ 13,500.00	\$ 124,658.80	
						\$ 412,827.96	\$ 36,000.00	\$ 448,827.96	
(Administrative Expenses Paid Prior to Effective Date Upon Information and Belief)						Total Amount Believed to Have Been Paid			
BVIG-T, c/o Andrew Z. Schwartz, Esq.	Foley Hoag	155 Seaport Boulevard	Boston	MA	02210	\$ 270,438.24		\$ 270,438.24	
Cohn & Kelakos	101 Arch Street		Boston	MA	02110	\$ 100,000.00		\$ 100,000.00	
Craig & Macaulay	Federal Reserve Plaza	600 Atlantic Avenue	Boston	MA	02110	\$ 206,470.71	\$ 15,000.00	\$ 221,470.71	
CT Corporation System	PO Box 4349		Carol Stream	IL	60199-4349	\$ 442.00		\$ 442.00	
Gordon Brothers	40 Broad Street	11th Floor	Boston	MA	02109	\$ 50,000.00		\$ 50,000.00	
Guardian Self Storage	Route 1	106 Washington Street	Foxboro	MA	02035	\$ 790.00		\$ 790.00	
Haniff & King, P.C.	One Beacon Street	21st Floor	Boston	MA	02108	\$ 251,123.10		\$ 251,123.10	
HR Logic	PO Box 860		Oaks	PA	19456	\$ 9,041.50		\$ 9,041.50	
Riemer & Braunstein, LLP	3 Center Plaza		Boston	MA	02108	\$ 17,478.04		\$ 17,478.04	
United States Trustee	10 Causeway Street	Room 1184	Boston	MA	02222	\$ 1,000.00	\$ -	\$ 1,000.00	
Verdolino & Lowey, P.C.	124 Washington Street	Suite # 101	Foxboro	MA	02035	\$ 50,140.25	\$ -	\$ 50,140.25	
						\$ 956,923.84	\$ 15,000.00	\$ 971,923.84	

EXHIBIT B

Total Distributions on Account of Allowed Claims to Date

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Exhibit B to Final Decree (Total Distributions on Account of Allowed Claims to date)		NAME		ADDRESS		ADDRESS		CITY, STATE, ZIP		General Unsecured Nonpriority		General Unsecured Priority		Total Paid To Date	
Global Box, Trans Inc.		40 Ballard Street						Worcester, MA 01607		\$	21.46			\$	21.46
Global Equipment Co.		22 Harbor Park Dr.						Port Washington, NY 11050		\$	58.11			\$	58.11
InfoSpace, /W/ GOZNET INC.		Ms. Tammy Halstead, CFO				601 108th NE Suite 1200		Bellevue, WA 98004		\$	6,712.16			\$	6,712.16
Granger		Dept 088-65263899						Palatine, IL 60038		\$	16.70			\$	16.70
Great Plains Software		NW-9481				P.O. Box 9481		Minneapolis, MN 55485-9481		\$	3,456.16			\$	3,456.16
Gryphon House Inc.		P.O. Box 207						Beltsville, MD 20704		\$	8.03			\$	8.03
GTE Supply		2580 Cumberland Pkwy, N.W.						Atlanta, GA 30339		\$	588.14			\$	588.14
Guaranteed Delivery Inc.		101 Clematis Ave Unit 14						Waltham, MA 02154		\$	17.29			\$	17.29
Hands On Toys		14 Jewel Dr. Unit D						Wilmington, MA 01887		\$	2,010.49			\$	2,010.49
HomeWork Central		300 Crescen Court				Suite 930		Dallas, TX 75201		\$	4,261.70			\$	4,261.70
Ideal Plumbing & Heating		43-B Palisades Street						Worcester, MA 01604		\$	53.86			\$	53.86
Infomedia, Inc.		2416 Ashbury Way						Edmund, OK 73034		\$	172.68			\$	173.68
Inspector.com/Response Direct		635 Pearl Mass Ave						Arlington, MA 02476		\$	10,866.67			\$	10,866.67
Jack Rabbit Creations		1039 Vaboe Ave NE						Atlanta, GA 30306		\$	30.36			\$	30.36
James E. Belmont		432 Countrywood LN						Erwinas, CA 92024		\$	50.00			\$	50.00
Jay D. & Maria Y. Hiller		7027 Timarou Terr.						Asun, TX 78754		\$	50.00			\$	50.00
Jeffrey P. McGillicuddy		42 Hilltop Street						Quincy, MA 02269		\$	4,122.13			\$	8,422.13
Jen and Jeff Nowland		203 Hooker's Creamery Rd.						Orford, PA 19383		\$	20.00			\$	20.00
John L. Puckett		22 Spruce Street						Portland, OR 97266		\$	14,166.38			\$	18,462.33
Justin Bubenik		10796 Ridgeway Dr.						Hickman, MA 01748		\$	75.00			\$	75.00
Kalliahyre Dee Camp		4 Beach Rd						Gedon, MA 01450		\$	5,041.85			\$	9,347.85
Kelli Fitzgerald		193 Duck Pond Dr.				Suite 1200		Tampa, FL 33602		\$	4,219.08			\$	80.00
Kid Galaxy, Inc.		400 N. Tampa St.				Suite 310		Manchester, NH		\$	427.32			\$	427.32
Lara J. Kelly		62 Chelsea St.						S.L. NY 10307		\$	100.00			\$	100.00
Learning Company		One Athenaun Street				Ridgeway Building		Cambridge, MA 02139		\$	717.41			\$	717.41
Learning Resources, Inc.		c/o Euler/American Credit Indemnity as Assignee				100 East Pratt Street		Baltimore, MD 21202		\$	6,282.50			\$	6,282.50
Lego Systems		555 Taylor Rd.				PO BOX 1600		Etfield, CT 06083		\$	10,016.76			\$	10,016.76
Lifeminders, Con c/o Argo Partners		12 West 37th Street				9th Floor		New York, NY 10018		\$	42,616.88			\$	42,616.88
Lights, Camera, Interaction, Inc.		P.O. Box 390						Westport, CT 06881		\$	4,398.66			\$	4,398.66
Lunouise Eighteen		PO Box 263						Leington, MA 02420		\$	78.46			\$	78.46
Looksmart LTD		487 Bryant St.						San Francisco, CA 94107		\$	3,400.47			\$	3,400.47
Luce Press Clippings, Inc.		PO Box 379						Togata, KS 66601		\$	602.72			\$	602.72
Lyons, Inc.		Attn: Erin Keeler Shea, Esq. Associate General Counsel				400-2 Totten Pond Rd		Waltham, MA 02451		\$	5,383.26			\$	5,383.26
Travins Consulting Associates		c/o Nora M. Daniels, Esq.				687 Highland Avenue		Nedham, MA 02464		\$	10,909.55			\$	10,909.55
Mark Stearns		485 Chestnut Street						Nedham, MA 02462		\$	2,885.58			\$	7,183.58
Marvin's Magic		One Corporation Drive						Gaithersville, MD 21536		\$	980.03			\$	980.03
Mass Electric		Processing Center						Woburn, MA 01807		\$	1,993.82			\$	1,993.82
Matchlogic, Inc.		7233 Church Ranch Blvd.						Westminster, CO 80021		\$	15,386.37			\$	15,386.37
MCJ Worldcom		P.O. Box 96022						Charlotte, NC 28296		\$	15,830.77			\$	15,830.77
MCJ Worldcom Conferencing		P.O. Box 70129						Chicago, IL 60673		\$	323.28			\$	323.28
MECA Services, Inc.		1401 Johnson Ferry Road						Marietta, GA 30062		\$	428.17			\$	428.17
Media Map		215 First Street				Suite 328-A7		Cambridge, MA 02142		\$	177.88			\$	177.88
Media One		P.O. Box 1						Woburn, MA 01813		\$	149.67			\$	149.67
MediaLink Worldwide Inc.		708 Third Ave				9th floor		New York, NY 10017		\$	9.70			\$	9.70
Medialink Worldwide Inc.		P.O. Box 7777 W501826						Philadelphia, PA 19175-1826		\$	7.83 .30			\$	7.83 .30
Metro Fire & Safety		668 Main Street				Suite 174		Wilmington, MA 01887		\$	16.94			\$	16.94
Microsoft Corp.		Collections				P.O. Box 7247-7123		Philadelphia, PA 19170		\$	90,986.32			\$	90,986.32
Military Community Online, Inc dba MilitaryHub.com, Inc.		40 Ballard Street						Worcester, MA 01613		\$	1,482.12			\$	1,482.12
MILUTE		c/o Jeffrey Mims				3102 Oak Lawn Avenue		Dallas, TX 75219		\$	12,734.59			\$	12,734.59
MYFAMLY.COM c/o Argo Partners		304 Hudson Street 8th floor						New York, NY 10013		\$	853.34			\$	853.34
Nasville, Inc. c/o Michael S. Pandolfi, Esq.		12 West 37th Street				9th floor		New York, NY 10018		\$	3,196.27			\$	3,196.27
Nel Martelling, LLC c/o Argo Partners		12 West 37th Street				9th floor		Boston, MA 02109		\$	94,736.83			\$	141,164.83
NetworkAppliance		495 East Java Drive				Attn: Judy Ogile		Stonyvale, CA 94085		\$	8,691.32			\$	8,691.32
Neurosmith		Attn: Accounts receivable				1000 North Stuebaker Road		Wayham, MA 02452		\$	70.28			\$	70.28
New York Deli & Pizzeria		47 Lexington Street						Atlanta, GA 30384		\$	157.78			\$	157.78
Odexon		P.O. Box 281810						Wilmington, MA 01887		\$	373.85			\$	373.85
Offtech, Inc.		ATTN: Michael DeTolenaere				30 Upton Dr		Burlington, MA 01803		\$	1,488.41			\$	1,488.41
One Stop Business Centers		21 Rens Avenue													

Exhibit B to Final Decree (Total Distributions on Account of Allowed Claims to date)		NAME		ADDRESS		ADDRESS		CITY, STATE, ZIP		General Unsecured Nonpriority		General Unsecured Priority		Total Paid To date	
Pagenet		P.O. Box 530721						Atlanta, GA 30353		\$	112.26			\$	112.26
Page B. Mulaney		1245 W Edgewater Dr.						Ghent, AZ 85233		\$			32.00	\$	32.00
Pan Communications, Inc.		300 Buckson Sq				ATTN: Philip A. Nardone, Jr., President		Adovyer, MA 01810		\$	36,520.83			\$	36,520.83
Parallax Corporation		12 Winding Pond Road				Suite 101		Londonderry, NH 03053		\$	8,755.14			\$	8,755.14
Peabody & Arnold		50 Rowes Wharf						Boston, MA 02110		\$	8,489.42			\$	8,489.42
Pearl, Inc.		c/o Richard L. Blumenthal, Esq., Silverman & Kirsch, P.C.				50 Staniford St. Suite 1005		Boston, MA 02114		\$	25,570.19			\$	25,570.19
Pitney Bowes		P.O. Box 85390						Louisville, KY 40285		\$	17.77			\$	17.77
Platnik		362 South Avenue						New Canaan, CT 06840		\$	700.95			\$	700.95
Postmaster										\$	14.05			\$	14.05
Prentice Hall Direct		Payment Processing Center				P.O. Box 11074		Des Moines, IA 50336-11074		\$	33.01			\$	33.01
Preview Travel, Inc.		747 Front Street						San Francisco, CA 94111		\$	4,938.57			\$	4,938.57
Priss Print		585 Shawm Court						Mount Prospect, IL 60056-2183		\$	1,103.27			\$	1,103.27
Pro Video Productions Inc.		324 Main Street						Reading, MA 01867		\$	151.14			\$	151.14
Protection One c/o Argo Partners		12 West 37th Street				9th Floor		New York, NY 10018		\$	5,984.74			\$	5,984.74
Puppet Workshop		7040 S.W. 47th Street						Miami, FL 33155		\$	1,465.55			\$	1,465.55
Quantoux, Inc.		PO BOX 829						Farmington, UT 84025		\$	223.74			\$	223.74
Rambor Bridge Publishing		332 W. Martin Lane						San Luis Obispo, CA 93401		\$	48.66			\$	48.66
Ravenstunger USA, Inc.		P.O. Box 9655						Manchester, NH 03108-9555		\$	3,065.01			\$	3,065.01
Rebecca's Café		P.O. Box 360054						Boston, MA 02241		\$	61.12			\$	61.12
Refract		711 West Walnut Street						Campden, CA 90220		\$	3,355.87			\$	3,355.87
Remigrate		39 Runtford Avenue						Wattham, MA 02154		\$	21.82			\$	21.82
RGIS Invention Specialists		PO Box 77631						Detroit, MI 48277		\$	4,927.60			\$	4,927.60
Robway Express Inc.		P.O. Box 13573						Newark, NJ 07188		\$	4.90			\$	4.90
Robert Abel & Co., Inc.		P.O. Box 4956						Boston, MA 02212		\$	1,972.86			\$	1,972.86
Robert Wynn		124 Chaffee Ave.						Wattham, MA 02453		\$	22.37			\$	22.37
Rosenstern/Wender		3 East 48th Street						New York, NY 10017		\$	426.17			\$	426.17
Safeguard Business Systems, Inc.		P.O. Box 828						Lansdale, PA 19446		\$	64.85			\$	64.85
Sandra Charest		4 Main Street						Hill, MA 02045		\$	2,687.79		4,300.00	\$	6,987.79
Save That Stuff		P.O. Box 391515						Cambridge, MA 02139		\$	35.36			\$	35.36
Seven Hills Occupational Rehabilitation		2023 120th Avenue NE				Suite 100		Beverly, WA 98005		\$	386.34			\$	386.34
Shoptonford Com		81 Hope Ave.						Worcester, MA 01603		\$	1,741.97			\$	1,741.97
Shoptonford Com		c/o Jon H. Etness, Esq.				5051 Highway 7 Suite 106		St Louis Park, MN 55416		\$	23,806.51			\$	23,806.51
Shoptonford Com		12 West 37th Street				9th Floor		New York, NY 10018		\$	3,785.47			\$	3,785.47
Shure Products		1474 W. Hubbard Street						Cicero, IL 60622		\$	1,443.41			\$	1,443.41
Sinema Rutledge		2805 S First Street				Apt. 702		Lufkin, TX 75901		\$			20.00	\$	20.00
Simon & Schuster		100 Front Street						Riverside, NJ 08075		\$	445.31			\$	445.31
Simplex Time Recorder Co		Dent, Ch. 10320						Palatine, IL 60055-0320		\$	32.63			\$	32.63
Sir Speedy (Brookline)		1632 Beacon Street						Brookline, MA 02446		\$	17.05			\$	17.05
Skynet		P.O. Box 3867						Jackson, MS 39207-3867		\$	300.78			\$	300.78
Solded King		7149 Hidden Pine Drive						Hartford, CT 06150		\$			25.00	\$	25.00
Stables		Deaf BOS				P.O. Box 30951		Boston, MA 02116		\$	1,885.99			\$	1,885.99
Summit Strategies		699 Boylston Street						Boston, MA 02116		\$	1,085.36			\$	1,085.36
Sun Microsystems, Inc.		Kathy Shepperson BRN 12-214				500 El Dorado Blvd		Boonfield, CO 80021		\$	1,188.86			\$	1,188.86
Susan Bennett		77 Fordham Road						West Newton, MA 02459		\$	3,140.54		4,300.00	\$	7,440.54
Swartz True Value Hardware		353 Watertown Street						Newton, MA 02459		\$	11.69			\$	11.69
SwimWays Corp.		P.O. Box 630999						Baltimore, MD 21283-0999		\$	1,312.64			\$	1,312.64
Takara USA Corp.		230 Fifth Avenue				Suite 1201		New York, NY 10001		\$	22.77			\$	22.77
Teachers Friend Publications		3240 Trade Center Drive						Riverside, CA 92507		\$	4,739.21			\$	4,739.21
The Davis Companies		Thomas O. Bean Nutter, McClellan, and Fish LLP						Boston, MA 02110		\$	68,14.35		3,134.00	\$	71,276.35
The First Years		One Kiddie Drive						Avon, MA 02322-1171		\$	1,885.88			\$	1,885.88
The Home Depot		P.O. Box 105991				Dept 24		Atlanta, GA 30348		\$	0.26			\$	0.26
The Learning Company dba Mattel Interactive		One Alhambra Street						Cambridge, MA 02139		\$	627.83			\$	627.83
Third Age Media c/o Argo Partners		12 West 37th Street				9th Floor		New York, NY 10018		\$	1,984.49			\$	1,984.49
Thomas L. Smith, Guardian of Ian Smith's Matt Smith		6670 Ridgeway Dr						Watson, CO 80465		\$			50.00	\$	50.00
Tiny Love		15202 Pipeline Lane				Unit A		Huntington Beach, CA 92619		\$	387.11			\$	387.11
TJ Industrial Service Inc.		5-7 Delaware Drive						Salem, NH 03079		\$	285.96			\$	285.96
TLP Leasing Programs, Inc.		77 Franklin St, 4th Floor				ATTN: Arthur P. Beecher		Boston, MA 02110		\$	280,731.25			\$	280,731.25
Troy C. Mulaney		1245 W Edgewater Drive						Ghent, AZ 85233		\$	5.54			\$	5.54
Two Pitschler, Inc.		675 Avenue of America						New York, NY 10010		\$	8,459.92			\$	8,459.92
United Parcel Service		c/o D&B Bankruptcy Services				PO BOX 5176		Trenton, NJ 08646		\$	127.03			\$	127.03

Exhibit B to Final Decree		General		General		Total Paid
(Total Distributions on Account of Allowed Claims to date)		Unsecured	Priority	Unsecured	Priority	To Date
NAME	ADDRESS	CITY, STATE, ZIP	Nonpriority	Priority		
United States Postal Service	CRMS PB #106	New Castle, DE 19720	\$ 14.98			\$ 14.98
United Way of Massachusetts Bay	P.O. Box 1381	Boston, MA 02205	\$ 317.99			\$ 317.99
USS Industrial Park Associates, LLC	One Liberty Square	Boston, MA 02116	\$ 40,098.33	\$ 24,452.79		\$ 64,551.12
Verizon	185 Franklin Street	Boston, MA 02110	\$ 2,720.62			\$ 2,720.62
Veterans Taxi	175 High Street	Waltham, MA 02154	\$ 57.98			\$ 57.98
Victoria A. Lawrence	HC 63 Box 305	Annapolis, MD 21401	\$ 25.00			\$ 25.00
Video Monitoring Services	330 West 42nd Street	New York, NY 10036	\$ 79.00			\$ 79.00
Vindien Technologies, INC.	c/o Robert Marni	Franklin, MA 02038	\$ 27,572.28			\$ 27,572.28
Vogel Vending, Inc.	5 Middlesex Avenue	Somerville, MA 02145	\$ 2,027.29			\$ 2,027.29
V-Tech Industries, LLC	135 South LaSalle St.	Chicago, IL 60674-2203	\$ 1,620.28			\$ 1,620.28
Wayne M. Teres	9 Magnolia Street	Framingham, MA 01701	\$ 5,285.95	\$ 4,300.00		\$ 9,585.95
Wild Planet Toys	98 Battery Street	San Francisco, CA 94111	\$ 1,500.49			\$ 1,500.49
William F. McAndrew Jr	35 Forest Lane	Beverly Hills, CA 90210	\$ 2,130.85			\$ 2,130.85
Winning Moves	100 Conifer Hill Drive	Danvers, MA 01923	\$ 6.69			\$ 6.69
Woodstock Percussion, Inc.	1721 Route 28S	West Hurley, NY 12491	\$ 2,021.73			\$ 2,021.73
Worldcom, Inc.	8929 N Lakewood	Tulsa, OK 74117	\$ 4,904.89			\$ 4,904.89
WW Granger Inc.	Dept 088 841624422	Palatine, IL 60068	\$ 43.29			\$ 43.29
Xpeditor, Inc.	2 Executive Park Drive Ste 8	Bedford, NH 03110	\$ 28,000.00			\$ 28,000.00
Yankee Supply Company	c/o Lisa A. Geremia, Esq., Geremia & DeMarco, Ltd.	West Warwick, RI 02886	\$ 545.47			\$ 545.47
Yantra Corp.	Kevin T. Lamb, Esq., Testa, Hurwitz, and Thibault, LLP	Boston, MA 02110	\$ 28,932.65			\$ 28,932.65
Zak Designs, Inc.	c/o Trunkholz Rohr Driskell PLLC	Spokane, WA 99216	\$ 791.48			\$ 791.48
			\$ 3,146,037.88	\$ 180,325.13		\$ 3,326,363.01

EXHIBIT C

Final Distribution

05/16/01

NAME		ADDR1	ADDRESS	CITY, STATE, ZIP	General Unsecured Nonpriority	Administrative
Toysmart.com, LLC						
Chapter 11, Case No. 00-13995-CJK						
Exhibit C to Final Decree (Final Distribution)						
24 Hour-Mail Com	P.O. Box 2614			Bangor, ME 04402-2614	\$ 74.04	
A&A Locksmith dba Village Locksmith, Co	c/o Attorney Mark E. Noonan		108 Grove St, Suite 2	Worcester, MA 01605	\$ 255.22	
A&E Mechanical, Inc.	5-7 Delaware Drive			Salem, NH 03079	\$ 247.19	
Abel Integrated Handling Solut	One International Way			Lawrence, MA 01843	\$ 102.75	
ABF Freight System, Inc.			PO Box 938	Hewitt, TX 78643	\$ 24.49	
About.com	GPO		PO Box 26139	New York, NY 10087-6139	\$ 520.20	
Accucon, Inc.	12 Mount Pleasant Ave		Suite 100	Leominster, MA 01453-5753	\$ 24.34	
AccuShip.COM	1900 Exeter Road			Germanstown, TN 38138	\$ 835.07	
Adept, Inc.	c/o Francis C. Morrissey, Esq. Hutchins, Wheeler & Dittmar		101 Federal Street	Boston, MA 02110	\$ 8,466.18	
ADS, Inc.	5-7 Delaware Drive			Salem, NH 03079	\$ 27.19	
Ahern Painting	368 Main Street			Melrose, MA 02176	\$ 183.31	
Alan J. Sonnenberg	135 S Washington Street			Norton, MA 02766	\$ 868.05	
Alex by Panline USA, Inc.	251 Union Street			Northville, NJ 07647	\$ 6,497.02	
Alphagraphics	241 Moody Street			Walham, MA 02453	\$ 164.40	
Amazing-Bargains.com	c/o Michael Coley		3809 Wrexgate Ct	Arlington, TX 76016	\$ 301.47	
America Online, Inc.	c/o Craig Goldblatt Wilmer, Cutler, and Pickering		2445 M St. NW	Washington, DC 20037-1420	\$ 62,488.10	
American Instant Mailing	225 Rivernew Ave			Walham, MA 02460	\$ 47.20	
Amscan	90 Grass Lane			Elmford, NJ 10523	\$ 86.01	
Amscan	PO Box 71603			Chicago, IL 60694-1603	\$ 0.12	
Amy O'Connor	26 Tenney Rd		PO BOX 1424	Westford, MA 01886	\$ 1,016.39	
Arkus Data Security	745 Atlantic Avenue		4th Floor	Boston, MA 02111	\$ 56.00	
CBE Technologies c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 3,467.56	
Christmas.com c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 1,287.62	
Egreetings.com c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 3,090.29	
Fidelity and Deposit of Maryland c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 2,021.88	
Garden.com c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 811.20	
ICR Corp. c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 1,049.85	
KidKraft	c/o Mark Stromberg, Esq.		5420 LBJ Freeway, Ste 300	Dallas, TX 75240	\$ 1,338.82	
Learning Curve Int'l c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 4,880.55	
Measured Marketing c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 796.39	
Microage c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 7,574.92	
Microage c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 602.85	
NRI Business & Data c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 4,462.00	
Post Communications c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 4,215.98	
Schylling c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 85.64	
Unico c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 2,478.72	
United Advertising c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 1,226.45	
Yemail.com c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 1,390.63	
Arnold Communications, Inc.	Robert O. Resnick, Esq. c/o Posternak, Blankstein & Lund, LLP		100 Charles River Plaza	Boston, MA 02114	\$ 139,427.76	
Arthur Anderson	Attn: Mr. Charles Nabham		225 Franklin Street	Boston, MA 02110-2812	\$ 1,519.39	
Associated Bag Company	PO Box 3036			Milwaukee, WI 53201	\$ 12.64	
AT&T 055 747 4223 001	PO Box 2971			Omaha, NE 68103-2971	\$ 0.45	
AT&T Service 020783584000	PO Box 2969			Omaha, NE 68103	\$ 4.90	
AT&T Service 02078422828001	PO Box 2969			Omaha, NE 68103	\$ 7.98	
AT&T Wireless Service	Accounts Receivable/Bankruptcy		P.O. Box 628201	Orlando, FL 32862-8201	\$ 377.28	
AT&T Wireless Svcs 601069362	PO Box 8220			Aurora, IL 60572-8220	\$ 55.72	
AT&T-055-749-5051-001	PO Box 2971			Omaha, NE 68103-2971	\$ 0.46	
At-Home Mothers Resource Cntr	406 E. Buchanan Ave			Fairfield, IA 52556	\$ 35.71	
Aurora Graphics, Inc.	c/o Michael S. Askenazier, Ch. 7 Trustee		60 Main St	Nashua, NH 03060	\$ 883.03	
BBN Corporation	Genuity		PO BOX 11299	Boston, MA 02211	\$ 647.53	
Beacon Manuf. Co.	One Lake Circle Drive			Kannapolis, NC 28081	\$ 171.77	
Befree Inc.	154 Crane Meadow Road			Marlboro, MA 01752	\$ 6,021.26	
Bela Labovitch	124 Fordham Rd			West Newton, MA 02465	\$ 977.01	
BizRate	4053 Redwood Avenue			Los Angeles, CA 90066	\$ 412.04	
Boston Bureau Productions	One Poston Place		35th floor	Boston, MA 02108	\$ 56.78	
Boston Edison	PO BOX 999118			Boston, MA 02199	\$ 15.89	
Boston Edison	800 Boylston Street			Boston, MA 02199	\$ 1,024.13	
Boston Gas	P.O. Box 16590			Worcester, MA 01615	\$ 6.05	
Brio Corp.	PO BOX 1013			Germanstown, WI 53022	\$ 26,915.80	
Browning-Farris Industries	P.O. Box 8814			Boston, MA 02266	\$ 228.65	
Business Wire	44 Montgomery St.		39th Floor	San Francisco, CA 94104	\$ 204.73	
Cedapult Graphic Systems, Inc.	101 Commerce Drive			Allendale, NJ 07001	\$ 4.14	
Carlson Associates, Inc.	959 Concord Street			Framingham, MA 01701	\$ 201.36	
CDI Commercial Development Inc.	3 Oakland Street			Woburn, MA 01801	\$ 798.33	
Cellular One	P.O. Box 8904			Boston, MA 02266	\$ 9.83	
Channel Craft	P.O. Box 101			Charlottesville, VA 22902	\$ 268.08	
Children's Television Workshop	P.O. Box 5539			New York, NY 10087	\$ 89,485.23	
Chiswick Trading	33 Union Ave			Sudbury, MA 01776	\$ 18.19	
Christopher Thifault	c/o James C. Gross, Esq. Kleiman, Lyons, Schindler & Gross		21 Custom House Street	Boston, MA 02110	\$ 2,979.24	
Cipriani Premier Design	101 Huntington Avenue			Boston, MA 02199	\$ 426.85	
Colonial Pest Control Inc.	32 Lake Ave			Worcester, MA 01604	\$ 10.82	
Commercial Union Ins. Co.	P.O. Box 8911			Boston, MA 02266	\$ 342.07	
Compaq Computer Corp.	P.O. Box 100500			Atlanta, GA 30384-0500	\$ 1,810.43	
Compaq Financial Services Corp.	Lawrence G. Green, Esq. Perkins, Smith, and Cohen, LLP		One Beacon Street, 30th Floor	Boston, MA 02108	\$ 103,009.61	
Conseco Finance Vendor Services	3601 Minnesota Drive		9th Floor	Bloomington, IN 55435	\$ 3,575.88	
Corporate Environmental Advisor	127 Hartwell Street			West Boylston, MA 01583	\$ 280.79	
Corporate Technologies	17 New England Executive Park			Burlington, MA 01803	\$ 169.65	
CORT Furniture Rental	98 Boylston Street			Boston, MA 02116	\$ 161.79	
Cosco, Inc.	2525 State Street			Columbus, IN 47201	\$ 1,145.91	
Craig & Macauley	Federal Reserve Plaza		600 Atlantic Avenue	Boston, MA 02110	\$	15,000.00
Creation By Alan Stewart	49 West 38th Street			New York, NY 10018	\$ 1.73	
Creative Office Pavilion c/o Argo Partners	12 West 37th Street		9th floor	New York, NY 10018	\$ 2,190.39	
Creativity For Kids	1802 Central Avenue			Cleveland, OH 44115	\$ 2,648.63	
CTC Communications Corp.	P.O. Box 800000		Dept 284	Hartford, CT 06180	\$ 4.53	
Cybergold, Inc. c/o Argo Partners	12 West 37th Street		9th Floor	New York, NY 10018	\$ 796.37	
Data Connections, Inc.	147 Walnut St.			Reading, MA 01867	\$ 4,794.00	
David Lord	9 Aldersgate Way			North Reading, MA 01864	\$ 5,871.55	
Diane O'Keefe	670 Craftsman Street			Shrewsbury, MA 01545	\$ 812.02	
Direct Media	200 Pemberwick Rd		PO Box 4565	Greenwich, CT 06830	\$ 13,879.10	
Discover Financial Services, Inc.	PO BOX 52145		ATTN: Bonnie Middleton	Phoenix, AZ 85072	\$ 16.49	
Dispenser Service INC.	PO Box 65761			Charlotte, NC 28268	\$ 123.61	
Dolly	320 N. 4th Street			Tippecanoe, OH 45371-0228	\$ 2,996.25	
Earthworm Inc.	35 Medford Street			Somerville, MA 02143	\$ 6.70	
EDGAR Online Inc.	50 Washington Street		9th floor	Norwalk, CT 06854	\$ 3.07	
Educational Games Company Inc.	345 Hudson Street			New York, NY 10014	\$ 353.75	
Educational Insights, Inc.	c/o Euler/American Credit Indemnity as Assignee		100 East Pratt Street, 5th Floor	Baltimore, MD 21202	\$ 1,249.39	
Educational World	2000 Classen Boulevard			Oklahoma City, OK 73106	\$ 257.52	
Embee Elevator	2630 Farrar Street			Lynn, MA 01901	\$ 36.33	
Ero	585 Slawn Ct.			Mount Prospect, IL 60056	\$ 1,052.85	
Express Vending & Refreshment	299 Hartford Tpke			Shrewsbury, MA 01545	\$ 471.93	
Extreme Technologies	265 Main Street			Northboro, MA 01532	\$ 193.14	
Faulkner & Gray Reprints Department	11 Penn Plaza 17th floor			New York, NY 10001	\$ 64.90	
Federal Express Corporation	2650 Thousand Oaks Blvd, Suite 1180		Attn: Revenue Recovery/ Bankruptcy	Memphis, TN 38118	\$ 25,257.05	
Fisher-Price, Inc.	Attn: Margaret L. Snajczuk		638 Girard Ave	East Aurora, NY 14052	\$ 4,785.28	
Flycast Communication Corp.	100 Brookstone Square			Andover, MA 01810	\$ 745.47	
Forrester Research, Inc.	P.O. Box 11036			Boston, MA 02211	\$ 2,163.20	

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Fracties	2525 Arapahoe Avenue	E 4110	Boulder, CO 80302	\$ 12.20
Funk Schaffer Publications	P.O. Box 6060		Los Angeles, CA 90060	\$ 2,107.46
FunSchool Com Corporation c/o Argo Partners	465 Fairchild Drive	Suite 105	Mountview, CA 94043	\$ 745.16
Gameswright, Inc.	P.O. Box 120		Newton, MA 02456	\$ 801.69
GB Asset Advisor LLC c/o Argo Partners	Attn: M. Yvonne Kizer	40 Broad St.	Boston, MA 02109	\$ 670.18
Ghiani Electric Inc.	32 Edgewood Avenue		Natick, MA 01760	\$ 6.44
Giroux Bros. Trans Inc.	40 Ballard Street		Worcester, MA 01607	\$ 5.19
Global Equipment Co.	22 Harbor Park Dr.		Port Washington, NY 11050	\$ 14.29
Infospace, I/k/a GQ2NET INC.	Ms. Tammy Halstead, CFO	601 108th NE Suite 1200	Bellevue, WA 98004	\$ 2,659.30
Granger	Dept 088-852563899		Palatine, IL 60038	\$ 4.04
Great Plains Software	NW-9481	P.O. Box 9481	Minneapolis, MN 55485-9481	\$ 835.39
Gryphon House Inc.	P.O. Box 207		Bellville, MD 20704	\$ 1.94
GTE Supply	2580 Cumberland Pkwy, N.W.		Atlanta, GA 30339	\$ 371.46
Guaranteed Delivery Inc.	101 Clematis Ave Unit 14		Waltham, MA 02154	\$ 4.18
Hands On Toys	14 Jewel Dr, Unit D		Wilmington, MA 01887	\$ 485.96
Herbko	301 W. Hallandale Beach Blvd		Hallandale, FL 33009	\$ 344.06
HomeWork Central	300 Crescent Court	Suite 930	Dallas, TX 75201	\$ 1,030.10
Ideal Plumbing & Heating	43-B Peliaades Street		Worcester, MA 01604	\$ 13.02
Infomedia, Inc.	2416 Ashbury Way		Edmund, OK 73034	\$ 68.81
Inspect.com/Response Direct	635 Rear Mass Ave		Arlington, MA 02476	\$ 2,627.31
Jack Rabbit Creations	1039 Vabce Ave NE		Atlanta, GA 30306	\$ 7.34
Jeffrey P. McGillicuddy	42 Hilltop Street		Quincy, MA 02169	\$ 996.36
John L. Puckett	22 Spruce Street		Foxboro, MA 02035	\$ 3,423.19
Katharyne Dee Camp	4 Beach Rd	Ste 1200	Hopkinton, MA 01748	\$ 1,220.12
Kforce.com, Inc.	400 N. Tampa St	Suite 310	Tampa, FL 33602	\$ 1,019.90
Kid Galaxy, Inc.	One Sundal Ave	100 East Pratt Street	Manchester, NH	\$ 103.29
Learning Resources, Inc.	c/o Euler/American Credit Indemnity as Assignee	PO BOX 1600	Baltimore, MD 21202	\$ 3,328.79
Lego Systems	555 Taylor Rd	Suite 300	Enfield, CT 06083	\$ 2,421.15
Lifeminders Com c/o Argo Partners	110 Herndon Pkwy		Herndon, VA 20170	\$ 10,300.96
Lights, Camera, Interaction, Inc.	P.O. Box 590		Westport, CT 06881	\$ 1,063.20
Limousine Eighteen	PO Box 263		Lexington, MA 02420	\$ 18.96
Looksmart LTD	487 Bryant St.		San Francisco, CA 94107	\$ 822.65
Luce Press Chippings, Inc.	PO Box 379		Topeka, KS 66601	\$ 145.68
Lycos, Inc.	Attn: Erin Kleisher Shea, Esq. Associate General Counsel	400-2 Totten Pond Rd	Waltham, MA 02451	\$ 1,301.19
Mario Boccabella dba Taurus Consulting Assoc	c/o Nora M. Daniels, Attorney-at-law	144 Gould St, Suite 140	Needham, MA 02494	\$ 2,637.05
Mark Sleams	485 Chestnut Street		Needham, MA 02492	\$ 696.99
Marvin's Magic	One Corporation Drive		Grantsville, MD 21536	\$ 236.95
Mass Electric	Processing Center		Woburn, MA 01807	\$ 115.53
Matchlogic, Inc.	Processing Center		Woburn, MA 01807	\$ 366.40
MCi WorldCom	7233 Church Ranch Blvd		Westminster, CO 80021	\$ 3,719.04
MCi WorldCom Conferencing	P.O. Box 96022		Charlotte, NC 28296	\$ 3,826.46
MECA Services, Inc.	P.O. Box 70129		Chicago, IL 60673	\$ 78.14
Media Map	1401 Johnson Ferry Road	Suite 328-A7	Marietta, GA 30062	\$ 103.01
Media One	215 First Street		Cambridge, MA 02142	\$ 42.99
MediaLink Worldwide Inc.	P.O. Box 1	9th floor	Woburn, MA 01813	\$ 94.53
Mega Bloks	708 Third Ave		New York, NY 10017	\$ 2.34
Metro Fire & Safety	P.O. Box 7777 W501626		Philadelphia, PA 19175	\$ 1,892.90
Microsoft Corp.	668 Main Street	Suite 174	Wilmington, MA 01887	\$ 39.14
Mid-State Warehousing & Distributing	P.O. Box 7247-7123		Philadelphia, PA 19170	\$ 21,994.50
Military Community Online, Inc dba MilitaryHub	40 Ballard Street P.O. Box 2740	3102 Oak Lawn Ave.	Worcester, MA 01613	\$ 358.24
MUZE	c/o Jeffrey Mims		Dallas, TX 75219	\$ 3,078.08
MYFAMILY.COM c/o Argo Partners	304 Hudson Street 8th Floor		New York, NY 10013	\$ 206.02
Navisite, Inc. c/o Michael S. Pandolfi, Esq.	360W 480 N		Provo, UT 84604	\$ 772.57
Network Appliance	Hale and Dorr, LLP	60 State Street	Boston, MA 02109	\$ 450.85
Net Marketing, LLC c/o Argo Partners	495 East Java Drive	Attn: Judy Ogle	Sunnyvale, CA 94089	\$ 4,568.43
Neurosmith	12 West 37th Street	9th floor	New York, NY 10018	\$ 2,176.18
New Era Staffing, Inc.	Attn: Accounts Receivable	1000 North Studebaker Rd.	Lorain Beach, CA 90815	\$ 1,022.99
New York Deli & Pizzeria	9 Exchange Street		Worcester, MA 01609	\$ 837.31
OddOn, Inc.	47 Lexington Street		Waltham, MA 02452	\$ 16.82
OTTech, Inc.	P.O. Box 261810		Atlanta, GA 30384	\$ 36.93
One Stop Business Centers	ATTN: Michael DeTollenaere	30 Upton Dr	Wilmington, MA 01887	\$ 90.85
PaperDirect	21 Rays Avenue		Burlington, MA 01803	\$ 362.18
Pan Communications, Inc.	P.O. Box 530721		Atlanta, GA 30353	\$ 27.14
Parallax Corporation	300 Bickston Sq	ATTN: Philip A. Nardone, Jr., President	Andover, MA 01810	\$ 8,827.46
Peabody & Arnold	12 Winding Pond Road	Suite 101	Londonberry, NH 03053	\$ 2,720.48
Pearl, Inc.	50 Rowes Wharf		Boston, MA 02110	\$ 2,051.98
Piney Boyes	c/o Richard L. Blumenhal, Esq. Silverman & Kudisch, P.C.	50 Staniford St, Suite 1003	Boston, MA 02114	\$ 6,180.58
Platink	P.O. Box 85390		Louisville, KY 40285	\$ 4.30
Postmaster	362 South Avenue		New Cannan, CT 06840	\$ 169.43
Prentice Hall Direct				\$ 3.39
Preview Travel, Inc.	P.O. Box 11074		Des Moines, IA 50336	\$ 7.98
Primordial, LLC	747 Front Street		San Francisco, CA 94111	\$ 1,193.70
Priss Prints	P.O. Box 7897		San Francisco, CA 94120	\$ 1,000.32
Pro Video Productions Inc.	585 Slawin Court		Mount Prospect, IL 60058-2183	\$ 266.66
Protection One c/o Argo Partners	324 Main Street		Reading, MA 01867	\$ 36.53
Puppet Workshop	14 Harvard St		Worcester, MA 01609	\$ 1,441.74
Quantronix, Inc.	7040 S.W. 47th Street		Miami, FL 33155	\$ 354.96
Rainbow Bridge Publishing	PO BOX 929		Farmington, UT 84025	\$ 54.08
Ravensburger USA, Inc.	332 W. Martin Lane		Salt Lake City, UT 84107	\$ 12.00
Rebecca's Cafe	P.O. Box 360054		Manchester, NH 03108-9655	\$ 1,214.33
Red Calicope	711 West Walnut Street		Boston, MA 02241	\$ 14.77
Reniacrate	39 Rumford Avenue		Compton, CA 90220	\$ 811.15
RGIS Inventory Specialists	PO Box 77631		Waltham, MA 02154	\$ 5.27
Roadway Express Inc.	P.O. Box 13573		Detroit, MI 48277	\$ 1,191.05
Robert Abel & Co., Inc.	P.O. Box 4956		Newark, NJ 07188	\$ 1.18
Robert Winn	124 Chaffee Ave.		Boston, MA 02212	\$ 477.59
Rokenbok Toy Co.	725 First Street, Building K		Waltham, MA 02453	\$ 5.41
Rosenstone/Wander	3 East 48th Street		Enonitas, CA 92024	\$ 988.85
Safeguard Business Systems, Inc.	P.O. Box 828		New York, NY 10017	\$ 103.01
Sandra Charest	4 Main Street		Lansdale, PA 19446	\$ 15.67
Save That Stuff	P.O. Box 391515		Hull, MA 02045	\$ 650.15
Seven Hills Occupational & Rehabilitation	81 Hope Ave.		Cambridge, MA 02139	\$ 9.27
Shopterschool Com	c/o Jon H. Einess, Esq.	5051 Highway 7 Suite 100	Worcester, MA 01603	\$ 420.81
ShopNow.com, Inc. c/o Argo Partners	411 First Avenue South	Ste. 200N	ST Louis Park, MN 55416	\$ 5,731.92
Shure Products	1474 W. Hubbard Street		Seattle, WA 98104	\$ 917.40
Simon & Schuster	100 Front Street		Chicago, IL 60622	\$ 348.99
Simplex Time Recorder Co.	Dept CH 10320		Riverside, NJ 08075	\$ 107.64
Sir Speedy (Brookline)	1632 Beacon Street		Palatine, IL 60055-0320	\$ 78.71
Skaytel	P.O. Box 3887		Brookline, MA 02446	\$ 4.12
Staples	Dept BOS	P.O. Box 30851	Jackson, MS 39207-3887	\$ 72.70
Summit Strategies	699 Boylston Street		Hartford, CT 06150	\$ 408.49
Sun Microsystems, Inc.	Kathy Shepperson BRM 12-274	500 El Dorado Blvd	Boston, MA 02116	\$ 257.27
Susan Bennett	77 Fordham Road		Broomfield, CO 80021	\$ 287.36
Swartz True Value Hardware	353 Watertown Street		West Newton, MA 02465	\$ 759.10
SwimWays Corp	P.O. Box 630999		Newton, MA 02458	\$ 3.31
Takara USA Corp	230 Fifth Avenue	Suite 1201	Baltimore, MD 21263-0999	\$ 317.28
Teacher's Friend Publications	3240 Trade Center Drive		New York, NY 10001	\$ 53.85
The Davis Companies	Thomas O. Bean Nutter, McClennen, and Fish, LLP	One International Place	Riverside, CA 92507	\$ 1,145.52
The First Years	One Kiddie Drive		Boston, MA 02110	\$ 7,291.97
The Home Depot	P.O. Box 105991	Dept 24	Avon, MA 02322-1171	\$ 750.34
Mfamily.com I/k/a Third Age Media c/o Argo P	585 Howard St	First floor	Atlanta, GA 30348	\$ 0.16
Tiny Love	15202 Pipeline Lane	Unit A	San Francisco, CA 94105-3001	\$ 450.67
TJ Industrial Service Inc.	5-7 Delaware Drive		Huntington Beach, CA 92619	\$ 93.57
			Salem, NH 03079	\$ 69.12

05/16/01

TLP Leasing Programs, Inc.	77 Franklin St, 4th Floor	ATTN: Arthur P. Beecher	Boston, MA 02110	\$ 63,022.86	
Jay C. Mullane	1245 W Edgewater Drive		Gilbert, AZ 85233	\$ 1.34	
Tyco Preschool, Inc.	675 Avenue of Americas		New York, NY 10010	\$ 2,733.26	
United Parcel Service	c/o D&B Bankruptcy Services	PO BOX 5126	Timonium, MD 21094	\$ 30.70	
United States Postal Service	CRMS PB #106	1615 Brett Road	New Castle, DE 19720	\$ 3.62	
United States Trustee Program	10 Causeway Street	Room 1184	Boston, MA 02222	\$	7,500.00
United Way of Massachusetts Bay	P.O. Box 1381		Boston, MA 02205	\$ 76.86	
USS Industrial Park Associates, LLC	Kevin T. Lamb, Esq. Testa, Hurwitz, and Thibault, LLP	125 High St	Boston, MA 02110	\$ 9,691.78	
Verizon	185 Franklin Street	Room 903	Boston, MA 02110	\$ 657.60	
Verdolino & Lowey, P.C.	124 Washington Street	Suite # 101	Foxboro, MA 02035	\$	13,500.00
Veterans Taxi	175 High Street		Waltham, MA 02154	\$ 13.99	
Video Monitoring Services	330 West 42nd Street		New York, NY 10036	\$ 19.10	
Viridien Technologies, INC				\$ 7,147.63	
Vogel Vending Inc.	5 Middlesex Avenue		Somerville, MA 02145	\$ 490.02	
VTech Industries, LLC	135 South Lasalle St.		Chicago, IL 60674-2203	\$ 391.64	
Wayne M. Teres	9 Magnolia Street		Framingham, MA 01701	\$ 1,272.83	
Wild Planet Toys	98 Battery Street	Suite 300	San Francisco, CA 94111	\$ 362.68	
William R. McAndrew Jr.	36 Forest Lane		Bronxville, NY 10708	\$ 515.05	
Winning Moves	100 Conifer Hill Drive	#102	Danvers, MA 01923	\$ 1.62	
Woodstock Percussion, Inc.	721 Route 28S		West Hurley, NH 12491	\$ 488.67	
Worldcom, Inc.	6929 N Lakewood	Mail Drop 53.212A	Tulsa, OK 74117	\$ 1,185.56	
WW Grainger Inc.	Dept 088 841624422		Palatine, IL 60038	\$ 10.46	
Yankee Supply Company	c/o Lisa A. Geremia, Esq. Geremia & DeMarco, Ltd.	1350 Division Road, Suite 102	West Warwick, RI 02896	\$ 131.84	
Yantra Corp.	Kevin T. Lamb, Esq. Testa, Hurwitz, and Thibault, LLP	125 High St	Boston, MA 02110	\$ 13,576.16	
Zak Designs, Inc.	c/o Trunkenboltz Rohr Driskell PLLC	12704 E Nora Ave #B, ATTN: Pamela H. Rohr, Esq.	Spokane, WA 99216	\$ 313.58	
				\$ 797,297.74	\$ 36,000.00

EXHIBIT D

Parties Who Have Failed To Cash Distribution

Toysmart.com, LLC					
Chapter 11, Case No. 00-13995-CJK					
Exhibit D to Final Decree (Uncashed distribution checks)					
					Claim
Name	Address	Address2	City, State and Zip	Amount	
Aqua Cool	PO Box 15587		Worcester, MA 01615	\$ 180.34	
AT&T 601394752	PO Box 8220		Aurora, IL 60572-8220	\$ 2.78	
AT&T 601422348	PO Box 8220		Aurora, IL 60572-8220	\$ 22.45	
AT&T Wireless Scvs 601050685	PO Box 8220		Aurora, IL 60572-8220	\$ 46.80	
Atlantic Security Guards, Inc.	1820 Byberry Road	Box 303	Bensalem, PA 19020	\$ 11,356.15	
Calypso Online INC	2 Pidgeon Hill Drive , Suite 380		Sterling, VA 20165	\$ 64.53	
City of Waltham Treasurer's Office	610 Main Street		Waltham, MA 02254	\$ 70.00	
Esther Blum	706 East 95th Street, Apt 9		New York, NY 10128	\$ 14.38	
First Security	One Harborside Drive		Boston, MA 02128	\$ 1,774.80	
Gray Cary Ware & Friedenrich L	401 B Street Suite 1700		San Diego, CA 92101	\$ 7,759.00	
Learning Company	One Athenaeum Street	Ridgeview Building	Cambridge, MA 02139	\$ 8,634.70	
Senior.com, Inc.	2023 120th Avenue NE	Suite 100	Bellevue, WA 98005	\$ 4,650.00	
				\$ 34,578.93	

EXHIBIT E

Summary of Assets and Intended Distribution

EXHIBIT F

List of Taxing Authorities

Toysmart.com, LLC									
Chapter 11, Case No. 00-13995-CJK									
Exhibit F to Final Decree (Taxing authorities)									
<u>name</u>	<u>address</u>	<u>address1</u>	<u>address2</u>	<u>City</u>	<u>State</u>	<u>Zip</u>			
Internal Revenue Service	JFK Building	P.O. Box 9112		Boston	MA	02203			
Commonwealth of Massachusetts	Dept of Revenue- Bankruptcy Unit	51 Sleeper Street	PO Box 9481	Boston	MA	02205			
Commonwealth of Massachusetts	Div of Employment & Training	Attn: Chief Counsel	Hurley Bldg- Government Center	Boston	MA	02114			
Commonwealth of Massachusetts	Commissioner of Revenue	c/o Anne Chan	P.O. Box 9434	Boston	MA	02205-9484			
Commonwealth of Massachusetts	DOR/Child Support	PO Box 9140		Boston	MA	02205-9140			
Department of Employment and Training	PO Box 9161			Boston	MA	02205-9161			
Department of Employment and Training	Revenue Service	PO Box 8754		Boston	MA	02266-8754			
Department of Revenue	100 Cambridge Street			Boston	MA	02204			
Division of Employment & Training	Attn: Chuck Hurst	Revenue Enforcement Admin	19 Staniford Street	Boston	MA	02114			
Donald Stern, US Attorney	US Court House	Sie. 9200	One Court House Way	Boston	MA	02210			
Internal Revenue Service	Special Procedures- Bankruptcy	JFK Federal Building	PO Box 9112	Boston	MA	02203			
Massachusetts Department of Revenue	PO Box 7025			Boston	MA	02204			
Massachusetts Department of Revenue	PO Box 7034			Boston	MA	02204			
Massachusetts Department of Revenue	Commonwealth of Massachusetts	Consumer Protection Division	One Ashburton Place	Boston	MA	02108			
Office of the Attorney General	Commonwealth of Massachusetts	20th Floor		Boston	MA	02108			
Office of the Attorney General	One Ashburton Place	Room 1717		Boston	MA	02108			
Secretary of State	One Ashburton Place			Waltham	MA	02254			
City of Waltham	Treasurer's Office	610 Main Street		Waltham	MA	02254			
City of Worcester	Collector of Taxes	City or Town Hall		Worcester	MA	01608			

EXHIBIT G

Letter to FTC Describing Protocol

CRAIG AND MACAULEY | PROFESSIONAL CORPORATION
COUNSELLORS AT LAW

www.craigmacauley.com

FEDERAL RESERVE PLAZA
600 ATLANTIC AVENUE
BOSTON, MASSACHUSETTS 02210

TEL (617) 367-9500
FAX (617) 742-1788

December 18, 2002

Laura Mazzearella, Esquire
Federal Trade Commission
600 Pennsylvania Avenue, N.W.
Washington, D.C. 20580

Re: *In re Toysmart.com, LLC*
Chapter 11 - Case No. 00-13995-CIK

Dear Laura:

As you know, I was appointed as the Liquidating Supervisor of the bankruptcy estate of Toysmart.com, LLC (the "Debtor"). I write to advise you of the method by which I propose to destroy certain data (the "Data") relating to former customers of Debtor.

Pursuant to the endorsement order (the "Order") entered by the United States Bankruptcy Court for the District of Massachusetts on January 25, 2001, upon the filing of either a motion to dismiss the case or a motion for the entry of a final decree, the Debtor shall (1) destroy the Data; and (2) fully cooperate with the state attorneys general and the FTC "*to verify that the [Data] has been destroyed,*" among other things.

The administration of the Debtor's estate has nearly been completed, and I contemplate filing a motion for final decree in the first part of the coming year. I understand that the Data presently exists solely in the form of magnetic tapes in the possession of Verdolino & Lowey, P.C. ("V&L"), the authorized accountants for the Debtor's estate. V&L and I have agreed upon the following destruction protocol: V&L will cause the tapes containing the Data to be completely erased by running them through a de-gausser at least three (3) times; V&L will then generate a print-out from the de-magnetized tapes to ascertain that they are entirely blank and no longer contain any data whatsoever; and the original tapes will then be boxed and sent to you. No copies will be retained. We will then file an affidavit with the Court verifying that the foregoing occurred.

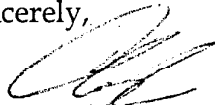
CRAIG AND MACAULEY | PROFESSIONAL CORPORATION
COUNSELLORS AT LAW

Laura Mazzearella, Esq.
December 18, 2002

2

Please telephone me should you have any questions.

Sincerely,



Christopher J. Panos

CJP/cg

cc: Craig Jalbert, CPA
Hal F. Morris, Esq.
Flora A. Fearon, Esq.
Stephen Kline, Esq.
Pamela S. Kogut, Esq.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

TOYSMART.COM, LLC,

Debtor.

Chapter 11

Case No. 00-13995-CJK

JUL07'04 PM 2:08 USB

AFFIDAVIT OF PENELOPE A. BLEY

I, Penelope A. Bley, hereby depose and state as follows:

1. I am a technology specialist for the accounting firm of Verdolino and Lowey, Professional Corporation ("V&L"). I have personal knowledge of the facts stated herein, except for those stated "upon information and belief," in which case I believe them to be true.

2. Since this Court's order, entered on August 22, 2000, authorizing the bankruptcy estate of Toysmart.com, LLC (the "Debtor") to employ V&L, V&L has had a direct involvement in the estate's management of property related to the Debtor's information technology, including certain customer information (the "Customer File").

3. I understand that the Customer File was the subject of the Court's order of January 25, 2001 (the "Order"), allowing by endorsement the *Motion by Debtor to Destroy Customer Information*. Among other things, I understand that the Order required that, within 10 days of the destruction of the Customer File, the

Debtor cause to be filed an affidavit "specifically detailing the manner in which" the Customer File was destroyed. I make this affidavit in compliance with the Order.

4. The Debtor's information technology network consisted of 26 servers and over 300 individual terminals. As I came to understand from the Debtor's former information technology director, the Debtor had configured its network such that only six terminals, those used by officers, had the capability of storing file information independent of the network. Other than those six terminals (and other than program software), all other computer terminals utilized in the Debtor's business stored file information on the 26 servers, not the individual terminals. The Debtor stored the Customer File on three of the 26 servers. Nearly all of the computer equipment used by the Debtor was located at its facility in Waltham, Massachusetts, although a few terminals were located at the facility in Worcester, Massachusetts.

5. I understand that the Debtor leased primarily all its computer equipment from Compaq Financial Services Corp. ("CFS") and TLP Leasing Programs, Inc. ("TLP"). On July 26, 2000, the Court entered an order that, among other things, authorized the Debtor to (1) assign the lease of the Waltham property to Brass Ring, Inc.; (2) sell the TLP equipment to Brass Ring, Inc.; and (3) sell the few terminals located at the Worcester facility, other than those leased from CFS or TLP, to Michael Fox International and Joseph Finn Co.

6. On August 2, 2000, the Court entered an order that, among other things, authorized CFS to repossess virtually all of its equipment. The August 2

order required that the Debtor remove from the CFS equipment "any of the Debtor's databases, source code, software applications and other intellectual property stored or maintained" in order to facilitate CFS's repossession. The August 2nd order conditioned CFS's repossession on "the right of Brass Ring . . . to be present at CFS's removal efforts, prior to and subsequent to Brass Ring's taking possession of the Waltham premises." Under my supervision (or by my direct execution), V&L prepared the information technology equipment for such transfers as follows:

- a. Using two "DLT4" magnetic tapes, each able to hold between 35 and 70 gigabytes of information, I created a solitary copy of the Customer File.
- b. Using four more such tapes, I caused a solitary copy to be made of the Debtor's email, website and general ledger files.
- c. The 26 servers were then formatted with Compaq Recovery Software, which effectively scrubbed all information previously contained thereon, including the Customer File.
- d. I randomly selected several terminals and thereby determined that the Debtor's employees had not overridden the network and stored business information on independent terminals.
- e. All file information stored on the six computers used by executives was copied to compact discs. Despite my understanding that the Debtor's network configuration precluded information storage on individual

computers, I nonetheless caused the information stored on 27 computers used by key personnel (e.g., those in accounting, the customer service manager and certain of those in sales), in addition to the six used by officers, to be copied to compact discs. In all, 16 discs (the "16 Discs") were created from 33 computer terminals.

f. I detected a short fragment of about six partial entries from the Customer File on one of the six computers used by officers. Otherwise, to the best of my knowledge and belief, no other micro-processing equipment in the Debtor's estate contained any portion of the Customer File besides the three servers to which I have previously referred, and I am unaware of any other version of the Customer File in any format including any printed copy.

7. Subsequent to the aforementioned procedures, the estate relinquished virtually all of CFS's and TLP's computer equipment except for the six terminals used by officers. The Debtor's estate retained those six for the purpose of conducting forensic accounting and other electronic discovery, as needed, and I caused the 16 Discs to be copied to an unshared hard drive at V&L. On November 21, 2002, I caused the six retained computers to be scrubbed of any residual data by formatting each computer three times in succession, followed by defragmentation. I then loaded each computer with the Windows 98 operating system. I have since deleted from the V&L hard drive that short fragment of the Customer File that had been copied from the 16 Discs.

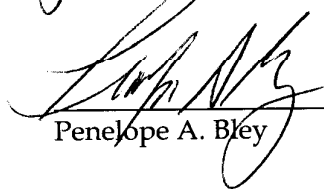
8. On the date hereof, I caused the magnetic tapes containing the Customer File to be completely erased by exposing the tape at least three (3) times to apparatus designed to de-gauss and thus erase magnetic tapes. I then generated a print-out from the de-magnetized tapes to ascertain that they were entirely blank and no longer contained any data.

9. I then caused the erased tapes, the related blank print-outs and a copy of this executed affidavit to be boxed and sent to Laura Mazzarella, Esquire, of the Federal Trade Commission, or her successor, at 600 Pennsylvania Avenue, N.W., Washington, D.C. V&L retained no copies of the tapes or the 16 Discs. To the best of my knowledge and belief, no copies of the tapes, discs or the information contained thereon exist any where in any form. I am aware of no copies of the Customer Information in existence any where in any form.

10. V&L did not at any time transfer the Customer File to BVIG-T, Inc., or to anyone else, and BVIG-T, Inc. took no part in the destruction of the Customer File.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

DATED this 7th day of July, 2004.



Penelope A. Bley

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

TOYSMART.COM, LLC,

Debtor.

Chapter 11

Case No. 00-13995-CJK

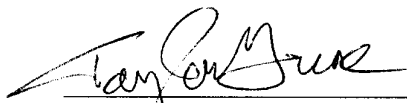
JUL07'04 PM 2:08 USB

CERTIFICATE OF SERVICE

I, Taylor A. Greene, hereby certify that on July 7, 2004, I caused a copy of the *Motion for Final Decree Closing the Within Case and Barring Certain Claims*; the [proposed] *Final Decree Closing the Within Case and Barring Certain Claims* and the *Affidavit of Penelope A. Bley* (the "Documents") to be served on the entities set forth on the attached service list at the addresses indicated thereon by first-class United States mail postage pre-paid (by delivering the Documents by hand to Ikon Office Solutions, Inc. ("Ikon"), which has been engaged by Craig and Macauley to copy and mail the Documents on this date).

Craig and Macauley shall maintain in its records an Affidavit of Service by Ikon supporting this Certificate of Service and shall amend this Certificate of Service in the event that the Affidavit of Ikon is in any way inconsistent with this Certificate of Service.

July 7, 2004


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Pat Crank, Esq.
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Cheyenne, WY 82002

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AbelIntegrated Handing Sclut
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Lawrence, MA 01843

ABF Freight System, Inc.
P.O. Box 938
Hewitt, TX 76643

Accucon, Inc.
12 Mount Pleasant Avenue
Suite 100
Leominster, MA 01453-5753

Accuship.com
1900 Exter Road
Germantown, TN 38138

ADS, Inc.
5-7 Delaware Drive
Salem, NH 03079

Alex By Panline USA, Inc.
251 Union Street
Northvale, NJ 07647

Alphagraphics
241 Union Street
Waltham, MA 02453

American Instant Mailing
225 Riverview Avenue
Waltham, MA 02466

Amscan
80 Grass Lane
Elmford, NJ 10523

Applause, Inc.
6101 Variel Avenue
Woodland Hills, CA 91367

Aqua Cool
P.O. Box 15587
Worcester, MA 01615

Arcus Data Security
745 Atlantic Avenue, 4th Floor
Boston, MA 02111

Associated BAG Company
P.O. Box 3036
Milwaukee, WI 53201-3036

At-Home Mothers' Resource CVTR
406 E. Buchanan Ave.
Fairfield, IA 52556

Atlantic Security Guards, inc.
1820 Byberry Road
Box 303
Bensalem, PA 19020

Aurora Graphics, Inc.
95 Albany Street
Portsmouth, NH 03801

Badger Basket
111 Lions Drive
Suite 220
Barrington, IL 60010

Baker & Taylor
P.O. Box 7247-8035
Philadelphia, PA 19170

BBN Corporation
P.O. Box 11299
Boston, MA 02211

Beacon Manuf. Co.
One Lake Circle Drive
Kannapolis, NC 28081

Bell Atlantic
P.O. Box 28007
Lehigh Valley, PA 18002

Bell Atlantic
P.O. Box 1510
Worcester, MA 01615-0150

Bizrate.com
4053 Redwood Avenue
Los Angeles, CA 90066

Blackstone, Inc.
460 Totten Pond Road
Waltham, MA 02456

Boston Bureau Productions
One Boston Place
35th Floor
Boston, MA 02108

Boston Edison
P.O. Box 999118
Boston, MA 02199

Boston Gas
P.O. Box 16590
Worcester, MA 01615-0590

B-P Trucking, Inc.
P.O. Box 386
Ashland, MA 01721

Browning-Ferris Industries
P.O. Box 8814
Boston, MA 02266-8814

Bruder Toys America Inc.
3361 La Clenego Place
Los Angeles, CA 90169

Business Wire
44 Montgomery Street
39th Floor
San Francisco, CA 94104

Cadaco
P.O. Box 95927
Chicago, IL 60694

Cadapult Graphic Systems, inc.
101 Commerce Drive
Allendale, NJ 07401

Calypso Online Inc.
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Sterling, VA 20165

Carlson Associates, Inc.
959 Concord Street
Framingham, MA 01701

CBE Technologies
P.O. Box 828410
Philadelphia, PA 19182

CDI Commercial Development, Inc.
3 Oakland Street
Woburn, MA 01801

Cellular One
P.O. Box 8904
Boston, MA 02266-8904

Channel Craft
P.O. Box 101
Monogahela Ave.
N. Charlerot, PA 15022

Chappel Cohen Difronzo & Zinne
99 Summer Street
Boston, MA 02110

Childrens Television Workshop
P.O. Box 5539
New York, NY 10087

Christmas.com
2535 Villa Circle
Norfolk, VA 23504

Cipriani Kremer Design
101 Huntington Avenue
Boston, MA 02199

City of Waltham
Treasure's Office
610 Main Street
Waltahm, MA 02254

Colonial Pest Control, Inc.
32 Lake Avenue
Worcester, MA 10604

Commercial Union Ins. Cos.
P.O. Box 8911
Boston, MA 02266-8911

Compaq Computer Corp.
P.O. Box 100500
Atlanta, GA 30384 0500

Conseco Finance Vendor Services
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Bloomington, IN 55435

Conseco Finance Vendor Services
P.O. Box 6167
Carol Stream, IL 60197-6167

Corporate Enviromental Advisor
127 Hartwell Street
West Boylston, MA 01538

Corporate Technologies
17 New England Executive Park
Burlington, MA 01803

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

TOYSMART.COM, LLC,

Debtor.

Chapter 11
Case No. 00-13995-CJK

FINAL DECREE
CLOSING THE WITHIN CASE
AND BARRING CERTAIN CLAIMS

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Upon consideration of the *Motion for Final Decree Closing the Within Case and Barring Certain Claims* (the "Motion") of Toysmart.com, LLC (the "Debtor") by its Liquidating Supervisor, appointed pursuant to the confirmed *First Amended Liquidating Joint Plan of Reorganization* (the "Plan"), the Motion containing provisions in conformity with Fed. R. Bankr. P. 3022 and MLBR 3022-1; after notice to the United States Trustee, members of the Creditors' Committee, taxing authorities, all known creditors and those parties that have filed notices of appearance; no further notice being required by this Court and the Court having found that notice has been adequate and sufficient:

It is hereby ORDERED, ADJUDGED, and DECREED, effective immediately that:

1. Subsequent to the entry of this Order and without further order of this Court, the Liquidating Supervisor shall make a final Distribution (the "Final

Distribution”) to all holders of Allowed Claims so entitled as fully set forth in the Motion.

2. All entities and governmental units are forever barred from filing hereafter any claim of any priority enumerated at 11 U.S.C. §507(a).

3. In filing applicable tax returns, the Debtor’s member designated as tax matters partner has fulfilled the requirements of Article 6.19 of the Plan, and the Debtor, its estate, the Liquidating Supervisor and any successors thereto are discharged from any liability for any tax and all taxing authorities are hereby forever barred from asserting any tax claim, of any priority.

4. If, subsequent to the Final Distribution, distribution checks are returned as undeliverable or remain unnegotiated as contemplated in Article 6.11 of the Plan (“Unclaimed Funds”), then without further order of the Court, the Liquidating Supervisor shall either (a) make a Distribution to all holders of Allowed unsecured non-priority Claims, less the expense thereof, should the aggregate total amount of Unclaimed Funds, after the consideration of the expense of distribution, equal or exceed one half of one percent (0.5%) of the total Allowed Claims, or (b) if such aggregate total amount of such Unclaimed Funds does not equal or exceed one half of one percent (0.5%) of the total Allowed Claims, donate the amount of such total to the Jimmy Fund, Save the Bay, Boys and Girls Club, or another charity based in Massachusetts as the Liquidating Supervisor may reasonably determine.

5. In accordance with Article 6.11 of the Plan, the Liquidating Supervisor shall not make any Final Distribution or subsequent Distribution to the entities designated in "Exhibit D" of the Motion who, due to the undeliverable return of mailed Distribution checks or otherwise, failed to negotiate timely their Distribution checks.

6. In accordance with Article 6.9 of the Plan, the Liquidating Supervisor may destroy or abandon all records or other remaining Assets of the estate.

7. The Debtor, its estate, the Liquidating Supervisor and any successors thereto are discharged from any liability for any claims arising from possession or disposition of that certain customer information identified by the *Motion by Debtor to Destroy Customer Information* (as allowed by endorsement order as of January 25, 2001), and the Federal Trade Commission and all states attorneys' general are hereby forever barred from asserting any claim related to such customer information.

8. The above-captioned case and the estate of the Debtor are closed; subsequent to making the Final Distribution or any subsequent distribution required pursuant to this Final Decree, the Liquidating Supervisor shall have fully discharged all of his duties with respect to the estate; thereafter, no entity or governmental unit shall have any claim against the Liquidating Supervisor or the estate or any of its professionals.

9. This Court hereby retains such jurisdiction as may be provided for in the Plan and in title 11 of the United States Code.

DATED AT BOSTON, THIS ____ DAY OF _____, 2004.

HONORABLE CAROL J. KENNER,
UNITED STATES BANKRUPTCY COURT